

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1317 - SB 1374

February 14, 2017

SUMMARY OF BILL: Requires the Commissioner of the Department of Revenue to report to the Governor and each member of the General Assembly, by February 1, 2018, the state administrative costs for remitting sales and use taxes back to local governments in this state.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- The Department of Revenue can prepare and report the required information on administrative costs associated with remitting sales and use taxes back to local governments utilizing existing resources without an increased appropriation or a reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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